

NEW HAMPSHIRE RETIREMENT SYSTEM  
54 REGIONAL DRIVE, CONCORD, NH 03301-8507  
Telephone: (603) 410-3500 or toll-free: (877) 600-0158  
Fax: (603) 410-3501

**REQUEST FOR COST CALCULATION TO PURCHASE NONQUALIFIED SERVICE CREDIT UNDER RSA 100-A:4, VII**

**INSTRUCTIONS AND GENERAL INFORMATION:**

To purchase nonqualified service credit under the New Hampshire Retirement System, you must have at least 5 years of creditable service and be currently employed by an NHRS-covered employer. The nonqualified service credit to be purchased must be at least 1 month and may not exceed 5 years in the aggregate. No credit shall be granted until you have paid the entire cost of the nonqualified service in a lump sum. No more than 2 requests to purchase nonqualified service credit are permitted in any calendar year.

Nonqualified Service Credit may be purchased by:

- A trustee to trustee transfer from a Section 403(b) or 457 plan,
- Post-tax dollars, or
- A combination of a trustee to trustee transfer from a Section 403(b) or 457 plan and post-tax dollars.

**CONDITIONS FOR PURCHASING NONQUALIFIED SERVICE CREDIT WITH A TRUSTEE TO TRUSTEE TRANSFER FROM A SECTION 403(b) OR SECTION 457 GOVERNMENTAL DEFERRED COMPENSATION PLAN**

- The amount to be transferred shall not exceed the amount of the total cost as determined by the NHRS. **Transfer checks greater than the amount necessary to purchase the period of nonqualified service credit will be returned to the administrator of the transferee Section 403(b) or Section 457 plan.**
- The member will be responsible for any tax liability when the transferred funds are distributed.
- Form CNHRS61 must be certified by the Section 457 or 403(b) plan administrator and returned to the NHRS with the transfer check. **Checks will be returned to the plan administrator if Form CNHRS61 is not enclosed with the check or is not certified.**
- The member must sign and return Form CNHRS60NQ to the NHRS indicating the member's payment choice prior to initiating a trustee to trustee transfer.

**PART I – TO BE COMPLETED BY THE MEMBER**

Name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Address: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_  
Street City State Zip Daytime

I would like to purchase \_\_\_\_\_ years and \_\_\_\_\_ months of nonqualified service credit. I have previously purchased \_\_\_\_\_ years and \_\_\_\_\_ months of nonqualified service credit.

**NOTE: Your total nonqualified service credit purchases may not exceed 5 years.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**PART II - TO BE COMPLETED BY THE PAYROLL OFFICER OF THE MEMBER'S CURRENT EMPLOYER AND RETURNED TO NHRS, 54 REGIONAL DRIVE, CONCORD, NH 03301-8507**

Current NHRS-covered Employer: \_\_\_\_\_

For the NHRS member identified in Part I, indicate current annual rate of base compensation (excluding all overtime, longevity, bonus pay, etc.) \$ \_\_\_\_\_

Name and Title of certifying officer: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_